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इस भाग में विभिन्न पृष्ठ संख्या की वार्ता है जिससे कि यह असल संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue & Insurance)

ORDER

New Delhi, the 1st February 1968

G.S.R. 298.—Whereas it appears to the President that the public interests would be served by the establishment of Regional Councils for the purpose of discussing matters relating to sales tax and making recommendations thereon and in particular, recommendations for the better co-ordination of policy and action with respect to that subject;

Now, therefore, in exercise of the powers conferred by article 263 of the Constitution, the President hereby establishes a Council for sales tax (hereinafter in this Order referred to as the Regional Council) for each of the four zones specified hereunder and defines the nature of the duties to be performed by them and their organisation and procedure as follows:

1. *Organisation of the Councils.*—(1) There shall be a Regional Council for each of the following zones, namely:—

- (a) the Northern Zone, comprising the States of Punjab, Haryana, Jammu and Kashmir, Uttar Pradesh and Rajasthan, and the Union Territories of Delhi, H.P., and Chandigarh;
- (b) the Eastern Zone, comprising the States of Assam, Bihar, Nagaland, Orissa and West Bengal, and the Union Territory of Manipur;

- (c) the Western Zone, comprising the States of Maharashtra, Gujarat and Madhya Pradesh, and the Union Territory of Goa, Daman and Diu;
- (d) the Southern Zone, comprising the States of Andhra Pradesh, Kerala, Madras and Mysore, and the Union territory of Pondicherry.
- (2) The Regional Council for each zone shall consist of,—
- (i) the Secretary who is, for the time being, in charge of sales tax in each of the States or Union Territories concerned;
 - (ii) the Commissioner of Sales-tax (where there is no such Commissioner, the Head of the Sales-tax Department) of each of the States or Union territories concerned;
 - (iii) the Deputy Secretary to Government of India, in the Ministry of Finance, who is, for the time being, in charge of sales-tax;
 - (iv) the Deputy Secretary to the Government of India, in the Ministry of Home Affairs, who is, for the time being, in charge of the Union territories included in the Zone.
- (3) The Under Secretary to the Government of India, in the Ministry of Finance, who is, for the time being, in charge of sales-tax, shall function as the Secretary of every Regional Council and convene the meetings of the Council and all communications to the Regional Councils shall be addressed to him.
- (4) A Regional Council may appoint one or more Committees consisting of some of the members thereof for the purpose of reporting to the Council on any matter which has to be dealt with by the Council and may also permit the association of one or more officers of the Central or State Government with any committees so constituted.
- (5) A Regional Council may invite any person to assist the Council in understanding any matter that may come up for its consideration and every person so invited shall have a right to take part in the discussions of the Council, but shall not have the right to vote at a meeting of the Council.
- (6) All administrative work relating to the Regional Councils shall be attended to by the Sales-tax Branch of the relevant Department in the Ministry of Finance of the Government of India and that Department shall make available to the Branch such additional staff as may be necessary for the purpose.
- (7) The Secretary who is, for the time being, in charge of Sales-tax in the State or the Union Territory in which a meeting of the Council is to be held shall provide all necessary assistance for holding that meeting and in particular arrange for such accommodation and transport as may be required.
- (8) Every decision taken at a meeting of the Regional Council shall be regarded as a recommendation of the Council and such recommendation shall be forwarded to the Central Government, the State Governments and the Government or Administration of the Union territory concerned for the purpose of implementation.
- (9) Every Regional Council shall review the progress in the implementation of the recommendations made by it at an earlier meeting.
- (10) Where a recommendation made by a Regional Council has not been implemented by any State or Union territory represented on the Council and the Council is of the opinion that non-implementation of that recommendation would adversely affect the interests of any other State or Union territory, the Council may recommend that the matter may be discussed, as soon as may be convenient, at a meeting of the Ministers in charge of sales-tax of the respective State or Union territory comprising the zone to be presided over by the Union Minister of State in the Ministry of Finance:
- Provided that the reference to the Minister in charge of sales-tax shall be deemed to be a reference,—
- (i) in relation to the Union territory of Delhi, to the Executive Councillor in charge of Sales-tax of that Union territory; and
 - (ii) in relation to any other Union territory where there is no Legislature, to the Administrator of that Union territory.
- (11) Every meeting of the Ministers referred to in sub-paragraph (10) shall be convened by the Deputy Secretary to the Government of India, in the Ministry of Finance (who is, for the time being, in charge of sales-tax) at such time and

place as may be specified by the Union Minister of State in the Ministry of Finance.

2. Nature of the duties to be performed by the Councils.—Every Regional Council shall be an advisory body and in that capacity shall consider matters relating to the levy of sales-tax (including Central sales-tax) in any State or Union territory comprising the Zone and to consider such other matters as may be incidental thereto and to make suitable recommendations in respect thereof.

3. Procedure of the Council.—Every Regional Council shall, in its conduct of business, observe the following procedure, namely:—

- (a) every Regional Council shall meet in the State or Union territory included in the Zone by rotation;
- (b) from among the officers of the State or Union territory where the meeting of the Council is held, the officer who is senior in rank shall act as the Chairman for the meeting and in his absence any member present shall be chosen to preside over the deliberations of the Council;
- (c) every Council shall meet at least once in six months;
- (d) the first meeting of every Regional Council shall be held at such time and place as the Deputy Secretary to the Government of India, in the Ministry of Finance, who is, for the time being, in charge of sales-tax, shall determine after consultation with the States and Union territories comprising the Zone;
- (e) the meeting of the Council (other than the first meeting thereof) shall be held at such time and place as the Chairman may, in consultation with the members present at a meeting, appoint in this behalf;
- (f) all questions which may come up for the consideration of the Council at a meeting shall be decided by a majority of votes of the members (including the Chairman) present at the meeting and in the event of equality of votes, the person presiding shall have a second or casting vote;
- (g) every Council shall, in the conduct of its business, observe such other procedure as it may, with the approval of the Central Government lay down, from time to time, for the purpose.

4. Joint meeting of Regional Councils.—(1) Where two or more Regional Councils agree to have joint meeting of such Councils, or where the Deputy Secretary to the Government of India, who is, for the time being, in charge of sales-tax in the Ministry of Finance, considers that it is necessary to hold such a meeting, a joint meeting of such Councils shall be convened by the Deputy Secretary aforesaid.

(2) A joint meeting of the Regional Councils shall be held at such time and place as may be fixed by the Deputy Secretary aforesaid in consultation with the other members of the Regional Councils who are to participate in the meeting.

(3) Every matter that is to be considered under this Order and brought before it by the participating Regional Councils or by the Deputy Secretary aforesaid, shall be discussed at the joint meeting and it shall make such recommendations to the Governments concerned on any such matter as it may deem fit.

(4) The procedure applicable in relation to a meeting of the Regional Council shall *mutatis mutandis* apply in relation to a joint meeting of the Regional Councils.

[No. F. 8/20/66-ST.]

T. P. SINGH, Secy.

